

BILL NO. 87-4

COUNTY COUNCIL
OF
HARFORD COUNTY, MARYLAND

BILL NO. 87-4

Introduced by Council President Hardwicke at the
request of the County Executive

Legislative Day No. 87-5 Date February 10, 1987

AN ACT to add new Section 11-26.2, heading, Advance Payment of County Property Tax, to Article I, heading, In General, of Chapter 11, heading, Finance and Taxation, of the Harford County Code, as amended; to provide for advance payments of County property tax.

By the Council, February 10, 1987

Introduced, read first time, ordered posted and public hearing scheduled

on: March 10, 1987

at: 7:00 P.M.

By Order: Doris Poulsen, Secretary

PUBLIC HEARING

Having been posted and notice of time and place of hearing and title of Bill having been published according to the Charter, a public hearing was

held on March 10, 1987

and concluded on March 10, 1987

Doris Poulsen, Secretary

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW. [Brackets] indicate matter deleted from existing law. Underlining indicates language added to Bill by amendment. Language lined through indicates matter stricken out of Bill by amendment.

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1 WHEREAS, Section 10-205 of the Tax-Property Article of
2 the Annotated Code of Maryland authorizes a local County to allow
3 advance payments of the County portion of property tax; and

4 WHEREAS, the administration determined that it is in the
5 best interest of the citizens and the County to accept such
6 payments; and

7 WHEREAS, the State requires the local governing body to
8 enact legislation prior to acceptance of the advance payments.

9 NOW, THEREFORE,

10 Section 1. Be It Enacted By The County Council of Harford County,
11 Maryland, that new Section 11-26.2, heading, Advance Payment of
12 County Property Tax, be, and it is hereby added to Article I,
13 heading, In General, of Chapter 11, heading, Finance and Taxation,
14 of the Harford County Code, as amended, all to read as follows:
15 Chapter 11. Finance and Taxation.

16 Article I. In General.

17 Section 11-26.2. ADVANCE PAYMENT OF COUNTY PROPERTY TAX.

18 (a) PURSUANT TO THE AUTHORITY PROVIDED IN SECTION 10-205
19 OF THE TAX-PROPERTY ARTICLE OF THE ANNOTATED CODE OF MARYLAND, THE
20 COUNTY WILL ACCEPT ADVANCE PAYMENTS OF COUNTY PROPERTY TAXES.

21 (b) THE ADVANCE PAYMENT SHALL BE CALCULATED BY APPLYING
22 THE CURRENT COUNTY PROPERTY TAX RATE TO THE ASSESSMENT OF THE
23 TAXPAYER'S PROPERTY FOR THE PRIOR YEAR.

24 (c) IF THE ADVANCE PAYMENT IS LESS THAN THE COUNTY
25 PROPERTY TAXES, AS FINALLY DETERMINED, THE COUNTY TREASURER SHALL
26 SEND THE TAXPAYER A BILL FOR THE DIFFERENCE. IF THE ADVANCE
27 PAYMENT IS MORE THAN THE COUNTY PROPERTY TAX, AS FINALLY
28 DETERMINED, THE COUNTY TREASURER SHALL REMIT THE DIFFERENCE TO THE
29 TAXPAYER.

30 (d) THERE SHALL BE NO INTEREST NOR DISCOUNTS ALLOWED ON
31 THE ADVANCE PAYMENT.

1 Section 2. And Be It Further Enacted, that this act shall take
2 effect sixty (60) calendar days from the date it becomes law.
3 EFFECTIVE: May 18, 1987

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5 *The Secretary of the Council does hereby*
6 *certify that fifteen (15) copies of this Bill*
7 *are immediately available for distribution to*
8 *the public and the press.*

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Doris Poulsen, Secretary

BY THE COUNCIL

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Read the third time.

Passed LSD 87-8 (March 10, 1987)

Failed of Passage

By order

Doris Poulsen, Secretary

Sealed with the County Seal and presented to the County Executive
for his approval this 11th day of March, 1987
at 3:00 o'clock P.M.

Doris Poulsen, Secretary

BY THE EXECUTIVE

APPROVED:

[Signature]
County Executive

Date 3-18-87

BY THE COUNCIL

This Bill (No. 87-4), having been approved by the Executive
and returned to the Council, becomes law on March 18, 1987.

Doris Poulsen, Secretary

EFFECTIVE DATE: May 18, 1987

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